IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.5 of 1991
Date of decision: 02.11.2006

The Commissioner of Income Tax, Haryana, Rohtak

---Applicant

Vs.

M/s Sardana Cloth Store, Palwal.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. Yogesh Putney, Advocate
for the revenue.

ORDER:

Following question of law has been referred for the opinion of this Court by the Income Tax Appellate Tribunal, Delhi Bench 'E', New Delhi, arising out of its order dated 27.10.1989 in I.T.A. No.5956/Del/86 in respect of assessment year 1983-84:-

> "Whether on the facts and in the circumstances of the case, the Tribunal has been right in law in directing the Income-tax Officer to accord benefit of registration in terms of Section 185 (1) (a) of the I.T.Act, 1961 in respect of assessment year 1982-83."

Learned counsel for the revenue states that identical question has been adjudicated upon and decided against the revenue by this Court in case of the assessee for the assessment year 1982-83 on 30.11.2004 in I.T.R. No.72 of 1987 ***The Commissioner of Income-tax Haryana, Rohtak v. M/s Sardana Cloth Store, Palwal.***.

In view of above, the question referred is answered against the revenue and in favour of the assessee.

(ADARSH KUMAR GOEL)
JUDGE

November 02, 2006
ashwani

(RAJESH BINDAL)
JUDGE